ID: CCA_2013053112270046

Office:

UILC: 6501.08-00

Number: **201323020** Release Date: 6/7/2013

From:

Sent: Friday, May 31, 2013 12:27:02 PM

To: Cc:

Subject: Question Regarding Forms 872

Hi

On the facts provided, we conclude that the Forms 872 at issue are invalid and cannot be revived or ratified if the assessment period is already expired.

Let me know if you have any questions.